

House Amendment 1709

PAG LIN

1 1 Amend House File 883 as follows:
1 2 #1. Page 1, by inserting before line 1 the
1 3 following:
1 4 <Section 1. Section 422.7, subsection 13, Code
1 5 2007, is amended to read as follows:
1 6 13. a. Subtract, to the extent included, the
1 7 amount of additional social security benefits taxable
1 8 under the Internal Revenue Code for tax years
1 9 beginning on or after January 1, 1994, but before
1 10 January 1, ~~2014~~ 2011. The amount of social security
1 11 benefits taxable as provided in section 86 of the
1 12 Internal Revenue Code, as amended up to and including
1 13 January 1, 1993, continues to apply for state income
1 14 tax purposes for tax years beginning on or after
1 15 January 1, 1994, but before January 1, ~~2014~~ 2011.
1 16 b. (1) For tax years beginning in the 2007
1 17 calendar year, subtract, to the extent included,
1 18 thirty-two percent of taxable social security benefits
1 19 remaining after the subtraction in paragraph "a".
1 20 (2) For tax years beginning in the 2008 calendar
1 21 year, subtract, to the extent included, ~~thirty-two~~
1 22 forty percent of taxable social security benefits
1 23 remaining after the subtraction in paragraph "a".
1 24 (3) For tax years beginning in the 2009 calendar
1 25 year, subtract, to the extent included, ~~forty-three~~
1 26 sixty percent of taxable social security benefits
1 27 remaining after the subtraction in paragraph "a".
1 28 (4) For tax years beginning in the 2010 calendar
1 29 year, subtract, to the extent included, ~~fifty-five~~
1 30 eighty percent of taxable social security benefits
1 31 remaining after the subtraction in paragraph "a".
1 32 ~~(5) For tax years beginning in the 2011 calendar~~
~~1 33 year, subtract, to the extent included, sixty-seven~~
~~1 34 percent of taxable social security benefits remaining~~
~~1 35 after the subtraction in paragraph "a".~~
1 36 ~~(6) For tax years beginning in the 2012 calendar~~
~~1 37 year, subtract, to the extent included, seventy-seven~~
~~1 38 percent of taxable social security benefits remaining~~
~~1 39 after the subtraction in paragraph "a".~~
1 40 ~~(7) For tax years beginning in the 2013 calendar~~
~~1 41 year, subtract, to the extent included, eighty-nine~~
~~1 42 percent of taxable social security benefits remaining~~
~~1 43 after the subtraction in paragraph "a".~~
1 44 c. Married taxpayers, who file a joint federal
1 45 income tax return and who elect to file separate
1 46 returns or who elect separate filing on a combined
1 47 return for state income tax purposes, shall allocate
1 48 between the spouses the amount of benefits subtracted
1 49 under paragraphs "a" and "b" from net income in the
1 50 ratio of the social security benefits received by each
2 1 spouse to the total of these benefits received by both
2 2 spouses.
2 3 d. For tax years beginning on or after January 1,
2 4 ~~2014~~ 2011, subtract, to the extent included, the
2 5 amount of social security benefits taxable under
2 6 section 86 of the Internal Revenue Code.>
2 7 #2. Title page, line 1, by inserting after the
2 8 words <relating to> the following: <the phase out of
2 9 the tax on social security benefits, and to>.

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2 13 _____
2 13 LUKAN of Dubuque

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2 17 PAULSEN of Linn

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2 21 _____
2 21 SANDS of Louisa

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2 25 WIENCEK of Black Hawk
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2 29 UPMEYER of Hancock
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2 33 ALONS of Sioux
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2 37 DEYOE of Story
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2 41 DRAKE of Pottawattamie
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2 45 HOFFMAN of Crawford
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2 49 GRANZOW of Hardin
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3 7 RASMUSSEN of Buchanan
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3 11 GRASSLEY of Butler
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3 15 TYMESON of Madison
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3 19 MAY of Dickinson
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3 23 CLUTE of Polk
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3 27 KAUFMANN of Cedar
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3 31 L. Miller of Scott
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3 35 FORRISTALL of Pottawattamie
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3 39 WINDSCHITL of Harrison
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3 41
3 42
3 43 VAN FOSSEN of Scott
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3 45 HF 883.504 82
3 46 mg/je/9097